

**IN THE UNITED STATES DISTRICT COURT FOR THE  
WESTERN DISTRICT OF MISSOURI  
CENTRAL DIVISION**

UNITED STATES OF AMERICA,	)	
	)	
Petitioner	)	
	)	
v.	)	Case No. 11-9015-MC-C-NKL
	)	
ROBERT W. HILL and	)	
LAKE AREA TIRE AND SERVICE, INC.,	)	
	)	
Respondents.	)	
	)	

**ORDER**

After conducting an independent review of the record and applicable law, the Court fully adopts the reports and recommendations of U.S. Magistrate Judge Matt J. Whitworth [Doc. # 9]. The IRS has made out a prima facie case for enforcement of the summons and Respondents Robert W. Hill and Lake Area Tire and Service, Inc., have failed to show that the summons was issued for an improper purpose or was otherwise deficient. Respondents are hereby ordered to comply with the summons on a date and at a time agreed upon by Officer Alicia B. Fitzgerald and Respondents, but no later than thirty days after service of this Order upon Respondents. The Clerk of the Court is also ordered to forward a copy of this Order to Respondents Robert W. Hill and Lake Area Tire and Service, Inc., at 4587 Highway 54, Osage Beach, Missouri 65065-2173, by regular and certified mail, return receipt requested.

It is so ordered.

s/ Nanette K. Laughrey  
NANETTE K. LAUGHREY  
United States District Judge

Dated: May 29, 2012  
Jefferson City, Missouri